

July 25, 2018

The Honorable Kiyo A. Matsumoto  
United States District Judge  
Eastern District of New York  
225 Cadman Plaza East  
Brooklyn, New York 11201

Dear Judge Matsumoto,

I respectfully submit this letter to the Court in support of my former partner, Evan Greebel.

I am a commercial litigation partner at a national law firm, and have practiced law since 1983. I am a graduate of Fordham Law School and am admitted to the Bar of the State of New York, the Eastern, Southern and Northern Districts of New York, and the U.S. Court of Appeals, Second Circuit. At my prior law firm, where I worked closely with Evan, I had held many leadership roles. I mention these roles because they afforded me an opportunity to evaluate and witness the skill set, performance and character of many attorneys across multiple disciplines. I collaborated with Evan, both in his handling of matters for my corporate clients and in my handling of matters, at his request, for clients of his that had litigation issues or concerns. Evan consistently proved himself to be an honest, extremely diligent, smart, hard-working attorney. In my experience, Evan always conducted himself with the highest moral and ethical standards, and consistently exhibited sound judgment in this regard.

While I knew of Evan when he first arrived at my former firm in 2003, I first began to work closely with him in 2012. From 2012 until his departure from our former firm in 2015, Evan was a collaborator of mine in the corporate department. His skill set, responsiveness, and tireless work ethic made him well-liked by my clients.

I remember bringing Evan into a time-sensitive matter for one of my corporate clients. Without my asking him, Evan worked the entire Memorial Day weekend in 2013 to ensure that the deal would be on track to close in accord with the client's expedited timetable. In addition to his dependability, it was clear that throughout his dealings with my clients, Evan never cut corners and was committed to providing first-rate client service.

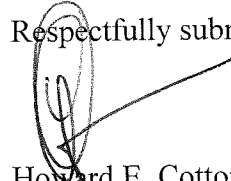
I also recall asking Evan to handle a matter for an asset manager client of mine. During the course of due diligence for the deal at issue, Evan identified certain "red flags," and recommended that the client not proceed with the transaction. Evan's recommendation to scuttle the transaction was consistent with my view of him as an attorney who placed his ethical obligations above all else.

Hon. Kiyo A. Matsumoto  
July 25, 2018  
Page 2

Similarly, on the litigation matters I handled for Evan, including for the pharmaceutical client that was at issue in his trial, Evan never told me what to do, or what not to do, particularly with respect to my dealings with the CEO of this client. Evan always acted ethically and honestly.

I believe that Evan Greebel was a talented corporate attorney with the highest ethical standards. I would respectfully ask that the Court be lenient in sentencing him.

Respectfully submitted,

A handwritten signature in black ink, appearing to be "H. Cotton", enclosed within a circular scribble. A long, thin horizontal line extends from the right side of the signature.

Howard E. Cotton